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COMPUTATION OF UNIT ALLOCATION TO FUND PUBLIC SCHOOLS

WINSLOW

2012-13

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1. COMPUTATION OF E.P.S. RATES

| | | K-5 | 6-8 | K-8 | 9-12 | TOTAL |
|----|--|-------|-------|--------------|--------------|---------|
| 9 | ATTENDING PUPILS (APRIL 2011) | 543 | 292 | 835 | 457 | 1,292 |
| 10 | ATTENDING PUPILS (OCTOBER 2011) | 511 | 310 | 821 | 475 | 1,296 |
| 11 | AVERAGE ATTENDING PUPILS (APRIL & OCTOBER), CALENDAR YEAR 2011 | 527.0 | 301.0 | 828.0 (64%) | 466.0 (36%) | 1,294.0 |

| 12 | Position | K-5 | 6-8 | 9-12 | = | E.P.S. FTE | / | Actual FTE | = | Ratio | X | EPS Tot Salary | = | Elementary Salary | Secondary Salary |
|----|-----------------|-------------|-------------|-------------|---|---------------|---|---------------|---|-------|---|-------------------|---|----------------------|---------------------|
| A. | TEACHERS | 31.0 (17:1) | 18.8 (16:1) | 31.1 (15:1) | = | 80.9 | / | 94.1 | = | .86 | X | 4854,206 | = | 2671,755 | 1502,862 |
| B. | GUIDANCE | 1.5 (350:1) | 0.9 (350:1) | 1.9 (250:1) | = | 4.3 | / | 4.0 | = | 1.08 | X | 199,057 | = | 137,588 | 77,394 |
| C. | LIBRARIANS | 0.7 (800:1) | 0.4 (800:1) | 0.6 (800:1) | = | 1.7 | / | 3.0 | = | .57 | X | 177,119 | = | 64,613 | 36,345 |
| D. | HEALTH | 0.7 (800:1) | 0.4 (800:1) | 0.6 (800:1) | = | 1.7 | / | 2.7 | = | .63 | X | 129,634 | = | 52,268 | 29,401 |
| E. | EDUCATION TECHS | 5.3 (100:1) | 3.0 (100:1) | 1.9 (250:1) | = | 10.2 | / | 8.0 | = | 1.28 | X | 149,319 | = | 122,322 | 68,806 |
| F. | LIBRARY TECHS | 1.1 (500:1) | 0.6 (500:1) | 0.9 (500:1) | = | 2.6 | / | 0.0 | = | 2.60 | X | 0 | = | 23,815 | 13,396 |
| G. | CLERICAL | 2.6 (200:1) | 1.5 (200:1) | 2.3 (200:1) | = | 6.4 | / | 8.0 | = | .80 | X | 254,763 | = | 130,438 | 73,372 |
| H. | SCHOOL ADMIN. | 1.7 (305:1) | 1.0 (305:1) | 1.5 (315:1) | = | 4.2 | / | 5.3 | = | .79 | X | 402,873 | = | 203,693 | 114,577 |

| 13 | Other Support Costs (Per Pupil) | K-8 | 9-12 | | Elementary | Secondary |
|----|----------------------------------|-------|-------|--|------------|-----------|
| A. | Substitute Teachers -1/2 Day | 37 | 37 | | 30,636 | 17,242 |
| B. | Supplies and Equipment | 346 | 478 | | 286,488 | 222,748 |
| C. | Professional Development | 59 | 59 | | 48,852 | 27,494 |
| D. | Instructional Leadership Support | 24 | 24 | | 19,872 | 11,184 |
| E. | Co- and Extra-Curricular Student | 34 | 114 | | 28,152 | 53,124 |
| F. | System Administration/Support | 220 | 220 | | 182,160 | 102,520 |
| G. | Operations & Maintenance | 1,013 | 1,204 | | 838,764 | 561,064 |

| 14 | Salary Benefits | Percentage | Elementary | Secondary |
|----|---|------------|------------|-----------|
| A. | Teachers, Guidance, Librarians & Health | 19.00% | 555,983 | 312,740 |
| B. | Education & Library Technicians | 36.00% | 52,609 | 29,593 |
| C. | Clerical | 29.00% | 37,827 | 21,278 |
| D. | School Administrators | 14.00% | 28,517 | 16,041 |

| | | | |
|----|---|----------|---------|
| 15 | Regional Adjustment For Salaries, Benefits & Substitutes, (Factor = 0.97) | -103,113 | -58,001 |
| 16 | Adjustment for Title I Revenues | -165,660 | -93,183 |

| | | | |
|----|--------------|----------|----------|
| 17 | TOTALS | 5247,578 | 3139,995 |
| 18 | E.P.S. RATES | 6,338 | 6,738 |

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A. OPERATING COST ALLOCATIONS

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19  SUBSIDIZABLE PUPILS          K-8          9-12          TOTAL

      APRIL 2009          871.0          399.0          1,270.0
      OCTOBER 2009         877.0          385.0          1,262.0
      APRIL 2010           867.0          427.0          1,294.0
      OCTOBER 2010         815.0          380.0          1,195.0
      APRIL 2011           837.0          366.0          1,203.0
      OCTOBER 2011         823.0          377.0          1,200.0

21  BASIC COUNTS                AVG. CAL.    DECLINING X    SAU
      YEAR PUPILS    ENROLL. ADJ X    EPS RATES
      K-8 PUPILS          830.0 +    18.33    X    6,338.00    =    5,376,715.54
      9-12 PUPILS         371.5 +    17.50    X    6,738.00    =    2,621,082.00
      ADULT EDUC. COURSES AT .1          0.0          X    6,738.00    =          0.00
      K-8 EQUIV. INSTR. PUPILS          0.125          X    6,338.00    =          792.25
      9-12 EQUIV. INSTR. PUPILS          0.625          X    6,738.00    =          4,211.25

WEIGHTED COUNTS                PUPILS        WEIGHTS X
      K-8 DISADVANTAGED @ .4557          378.2    X .15    X    6,338.00    =    359,554.74
      9-12 DISADVANTAGED @ .4557          169.3    X .15    X    6,738.00    =    171,111.51
      K-8 LIMITED ENGLISH PROF.          7.0    X .700    X    6,338.00    =    31,056.20
      9-12 LIMITED ENGLISH PROF.          1.0    X .700    X    6,738.00    =          4,716.60

TARGETED FUNDS                PUPILS        WEIGHTS X
      K-8 STUDENT ASSESSMENT          830.0          X          43.00    =    35,690.00
      9-12 STUDENT ASSESSMENT          371.5          X          43.00    =    15,974.50
      K-8 TECHNOLOGY RESOURCES          830.0          X          98.00    =    81,340.00
      9-12 TECHNOLOGY RESOURCES          371.5          X          296.00    =    109,964.00
      K-2 PUPILS          252.0    X .10    X    6,338.00    =    159,717.60

ISOLATED SMALL SCHOOL ADJUSTMENT
      K-8 SMALL SCHOOL ADJUSTMENT          =          0.00
      9-12 SMALL SCHOOL ADJUSTMENT          =          0.00

OPERATING ALLOCATION          8,971,926.19
OPERATING ALLOCATION WITH EPS TRANSITION AT 97.00 %    8,702,768.40

30  ADJUSTED TOTAL OPERATING ALLOCATION          8,702,768.40

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B. OTHER SUBSIDIZABLE COSTS

| | | | | | | |
|----|--|------------|---|---------|---|---------------|
| 31 | GIFTED & TALENTED EXPENDITURES FOR 2010-11 | 123,284.06 | X | 101.10% | = | 124,640.18 |
| 32 | SPECIAL EDUCATION - EPS ALLOCATION | | | | | 1,443,270.29 |
| 34 | VOCATIONAL EDUCATION EXPENDITURES FOR 2010-11 | 185,443.76 | X | 101.10% | = | 187,483.64 |
| 35 | TRANSPORTATION - EPS ALLOCATION | | | | | 556,288.15 |
| 36 | TRANSPORTATION (BUS PURCHASES) FOR 2011-12 | | | | | 26,668.20 |
| 39 | TOTAL OTHER SUBSIDIZABLE COSTS | | | | | 2,338,350.47 |
| 40 | TOTAL OPERATING ALLOCATION AND OTHER SUBSIDIZABLE COSTS (LINE 30 PLUS LINE 39) | | | | | 11,041,118.87 |

C. DEBT SERVICE ALLOCATIONS

| 41 | DEBT SERVICE | NAME OF PROJECT | PRINCIPAL | INTEREST | |
|-----|---|-----------------|-----------|----------|---------------|
| 42 | TOTAL PRINCIPAL & INTEREST | | 0.00 | 0.00 | 0.00 |
| 43 | APPROVED LEASES FOR 2011-12 - WINSLOW | | | | 0.00 |
| 43A | APPROVED LEASE PURCHASES FOR 2011-12 - WINSLOW | | | | 0.00 |
| 44 | INSURED VALUE FACTOR FOR 2010-11 - WINSLOW | | | | 0.00 |
| 47 | TOTAL DEBT SERVICE ALLOCATION | | | | 0.00 |
| 48 | TOTAL COMBINED ALLOCATIONS (LINE 40 PLUS LINE 47) | | | | 11,041,118.87 |

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| D. LOCAL CONTRIBUTION CALCULATION - MILL EXPECTATION | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | | | |
|--|--|---------|---------------------------|-----------------------|----------------------|-----------------------|---------------------|-----------------------|-----------------------|
| <hr/> | | | | | | | | | |
| | AVG. CAL. YEAR PUPILS | | OPERATING ALLOCATION | + | DEBT ALLOCATION | = | TOWN ALLOCATION | | |
| WINSLOW | 1,201.5 | 100.00% | 11,041,118.87 | | 0.00 | | 11,041,118.87 | | |
| TOTAL | 1,201.5 | | | | | | 11,041,118.87 | | |
| <hr/> | | | | | | | | | |
| | | | 2011 STATE VALUATION X | MILL EXPECTATION = | TOWN CONTRIBUTION | OR | TOWN ALLOCATION | | |
| WINSLOW | | | 580,150,000 | 7.800 | 4,525,170.00 | | 11,041,118.87 | 4,525,170.00 | 100.00% 7.80M |
| TOTAL | | | 580,150,000 | | 4,525,170.00 | | 11,041,118.87 | 4,525,170.00 | 100.00% 7.80M |
| | | | | | | | TOTAL ALLOCATION | LOCAL CONTRIBUTION | STATE CONTRIBUTION |
| <hr/> | | | | | | | | | |
| 49 | TOTAL ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | | 11,041,118.87 | 4,525,170.00 | 6,515,948.87 |
| 50 | ADJUSTED ALLOCATION, LOCAL AND STATE CONTRIBUTIONS | | | | | | 11,041,118.87 | 4,525,170.00 | 6,515,948.87 |
| 51 | PLUS AUDIT ADJUSTMENTS | | | | | | | | 0.00 |
| 52 | LESS AUDIT ADJUSTMENTS | | | | | | | | 0.00 |
| 53 | LESS ADJUSTMENT FOR UNAPPROPRIATED LOCAL CONTRIBUTION | | | | | | | | 0.00 |
| 54 | LESS ADJUSTMENT FOR UNALLOCATED BALANCE IN EXCESS OF 3% | | | | | | | | 0.00 |
| 55 | PLUS LONG-TERM DRUG TREATMENT CENTERS ADJUSTMENT | | | | | | | | 0.00 |
| 56 | ADJUSTMENT FOR EMERGENCY BUS REPLACEMENT | | | | | | | | 0.00 |
| 59A | MINIMUM TEACHER SALARY ADJUSTMENT | | | | | | | | 0.00 |
| 59B | REGIONALIZATION AND EFFICIENCY ASSISTANCE | | | | | | | | 0.00 |
| 59D | BUS REFURBISHING ADJUSTMENT | | | | | | | | 0.00 |
| 59E | LESS MAINECARE SEED - PRIVATE | | | | | | | | 4,176.07 |
| 59E | LESS MAINECARE SEED - PUBLIC | | | | | | | | 0.00 |
| 60 | A D J U S T E D S T A T E C O N T R I B U T I O N | | | | | | | | 6,511,772.80 |
| 61 | LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 49): | | | | | LOCAL SHARE % = | 40.98% | STATE SHARE % = | 59.02% |
| 62 | ADJUSTED LOCAL AND STATE PERCENTAGES (BASED ON STATE CONTRIBUTION, LINE 60): | | | | | LOCAL SHARE % = | 41.02% | STATE SHARE % = | 58.98% |
| 63 | FYI: 100% E.P.S. TOTAL ALLOCATION | | | | | | 11,310,276.66 | | |

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SCHEDULED PAYMENTS & YEAR-TO-DATE PAYMENTS

| MONTH | SUBSIDY | PAID TO DATE | DEBT SERVICE | PAID TO DATE |
|-----------|--------------|--------------|--------------|--------------|
| July | 542,647.73 | 548,313.78 | 0.00 | 0.00 |
| August | 542,647.73 | 548,313.78 | 0.00 | 0.00 |
| September | 542,647.73 | 548,313.78 | 0.00 | 0.00 |
| October | 542,647.73 | 548,313.78 | 0.00 | 0.00 |
| November | 542,647.73 | 547,791.77 | 0.00 | 0.00 |
| December | 542,647.73 | 547,791.77 | 0.00 | 0.00 |
| January | 542,647.73 | 547,791.77 | 0.00 | 0.00 |
| February | 542,647.73 | 547,791.77 | 0.00 | 0.00 |
| March | 542,647.73 | 0.00 | 0.00 | 0.00 |
| April | 542,647.73 | 0.00 | 0.00 | 0.00 |
| May | 542,647.73 | 0.00 | 0.00 | 0.00 |
| June | 542,647.77 | 0.00 | 0.00 | 0.00 |
| Total | 6,511,772.80 | 4,384,422.20 | 0.00 | 0.00 |